

EXHIBIT 28

Confidential Attorney Work Product

	FUC	GT	
Cash Consideration			
IP	2,750,000	1,750,000	
Personal Property	750,000	-	
Total Cash Consideration	3,500,000	1,750,000	
Administrative Costs			
Legal Fees	Included Below	Included Below	
Auctioneer Commission (on IP)	"	"	
Auctioneer Commission (on PP)	"	"	
Auctioneer Commission (on non-cash)	"	"	
Auctioneer Commission (incremental Increase)	"	"	
Auctioneer Expenses	"	"	
Trustee Commission	"	"	
Total Administrative Costs	(750,000)	(750,000)	
Net Cash for FSS Creditors	2,750,000	1,000,000	
Non-CT Creditors	25.0% 687,500	250,000	
CT Creditors	75.0% 2,062,500	750,000	
Distributable Proceeds Waiver	-	650,000	
Final Non-CT Creditors Distribution	687,500	900,000	212,500 Increased Benefit to non-CT creditors
Final CT Creditors Distribution	2,062,500	100,000	
Total FSS Creditors Distribution	2,750,000	1,000,000	
Cash Value of Bid	3,500,000	4,350,000	Calculation: Cash(G10) + DPW(G27) / NonCreditor %(C24)

Confidential Attorney Work Product

	FUC	GT	
Cash Consideration			
IP	2,750,000	1,750,000	
Personal Property	750,000	-	
Total Cash Consideration	3,500,000	1,750,000	
Administrative Costs			
Legal Fees	Included Below	Included Below	
Auctioneer Commission (on IP)	"	"	
Auctioneer Commission (on PP)	"	"	
Auctioneer Commission (on non-cash)	"	"	
Auctioneer Commission (incremental Increase)	"	"	
Auctioneer Expenses	"	"	
Trustee Commission	"	"	
Total Administrative Costs	(650,000)	(650,000)	
Net Cash for FSS Creditors	2,850,000	1,100,000	
Non-CT Creditors	3.3% 94,050	36,300	
CT Creditors	96.7% 2,755,950	1,063,700	
Distributable Proceeds Waiver	-	173,250	
Final Non-CT Creditors Distribution	94,050	209,550	115,500 Increased Benefit to non-CT creditors
Final CT Creditors Distribution	2,755,950	890,450	
Total FSS Creditors Distribution	2,850,000	1,100,000	
Cash Value of Bid	3,500,000	7,000,000	Calculation: Cash(G10) + DPW(G27) / NonCreditor %(C24)